Commonwealth of Massachusetts Department of Telecommunications and Energy Fitchburg Gas and Electric Light Company Docket Nos. D.T.E. 02-24/25

Responses to the Department's Fifth Set of Information Requests

Request No. DTE 5-1 (Common):

Refer to AG-1-84, Att. 1, at 1-2. Please explain why "Assessed Value" times "Rate Per \$1,000" does not yield a result to "Total Taxes Paid." Also, please demonstrate by way of example, how the Town of Westminster's actual tax is calculated for the years 2000 and 2001.

Response:

The actual tax billings are on a "Fiscal Year". The attachment provided in AG-1-84, are the actual taxes paid during the calendar year for 2000 and 2001 and the last "Rate Per \$1,000" received on the December 31, 2000 and 2001 tax bills.

The attachments to this data response indicates the calculation of "assessed value" times "rate per \$1,000" equals the taxes due on the individual tax bills received in calendar year 2000 and 2001. See Attachment DTE 5-1 for the actual tax calculation for the Town of Westminster for 2000 and 2001.

Person Responsible: Mark H. Collin

Fitchburg Gas and Electric Light Company Town of Westminster Tax Calculation 2001

Payment	Fiscal		Total		Full Year	
Date	Year	Description	Valuation	Rate	Taxes	Taxes Paid
12/19/2001	2002	Personal Property	1,029,889	17.01	17,518,41	8,759.21
12/19/2001	2002	Real Estate 122 State Rd West	1,043,600	17.01	17,751,64	8,875.82
12/19/2001	2002	Real Estate 219 State Rd East	82,200	17.01	1,398,22	699.11
5/1/2001	2001	Personal Property	950,313	15.20	14,444.76	7,222.38
5/1/2001	2001	Real Estate 122 State Rd West	1,043,600	15.20	15,862.72	7,931.36
5/1/2001	2001	Real Estate 219 State Rd East	82,200	15.20	1,249,44	624.72
			·			34,112.60

Fitchburg Gas and Electric Light Company Town of Westminster Tax Calculation 2000

Payment	Fiscal		Total		Full Year	
Date	Year	Description	Valuation	Rate	Taxes	Taxes Paid
5/1/2000	2000	Personal Property	940,844	17.58	16,540.04	8,270.02
5/1/2000	2000	Real Estate 122 State Rd West	881,000	17.58	15,487.98	7,743.99
5/1/2000	2000	Real Estate 219 State Rd East	64,300	17.58	1,130.39	565.19
12/1/2001	2001	Personal Property	950,313	15.20	14,444.76	7,222.38
12/1/2001	2001	Real Estate 122 State Rd West	1,043,600	15.20	15,862.72	7,931.36
12/1/2001	2001	Real Estate 219 State Rd East	82,200	15.20	1,249.44	624.72
					ľ	32,357.66